

298.4 District management levy.

The board of directors of a school district may certify for levy by April 15 of a school year, a tax on all taxable property in the school district for a district management levy. The revenue from the tax levied in [this section](#) shall be placed in the district management levy fund of the school district. The district management levy shall be expended only for the following purposes:

1. To pay the cost of unemployment benefits as provided in [section 96.31](#).
2. To pay the costs of liability insurance and the costs of a judgment or settlement relating to liability together with interest accruing on the judgment or settlement to the expected date of payment.
3. To pay the costs of insurance agreements under [section 296.7](#).
4. To pay the costs of a judgment under [section 298.16](#).
5. To pay the cost of early retirement benefits to employees under [section 279.46](#).

Unencumbered funds collected from the levies authorized in [sections 96.31](#), [279.46](#), and [296.7](#) prior to July 1, 1991, may be expended for the purposes listed in [subsections 1, 3](#), and 5.

89 Acts, ch 135, §109; 90 Acts, ch 1168, §41; 92 Acts, ch 1187, §10; 93 Acts, ch 1, §11; 94 Acts, ch 1029, §26, 27

Referred to in [§96.31](#), [257.19](#), [296.7](#), [298A.3](#), [670.10](#)